OK TO ENTER: /N.M.B./

05/25/2009

Docket No.: 1422-0702PUS1 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masayoshi HANDA et al.

Application No.: 10/561,450 Confirmation No.: 6369

Filed: December 20, 2005 Art Unit: 1796

For: WATER-ABSORBING RESIN COMPOSITION Examiner: N. M. Buie

REQUEST FOR RECONSIDERATION AND RESPONSE TO FINAL ACTION UNDER 37 C.F.R. § 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 17, 2009, finally rejecting claims 1-12, applicants submit the following Remarks.

Remarks/Arguments begin on page 2 of this paper.